

State Controller's Office
Division of Accounting and Reporting

2011 Local Revenue Fund Realignment (AB 118) Reporting Instructions
For the Fiscal Year 2011-12

Samples of the
Counties Financial Transactions Report
and the
Counties Annual Report

County of _____

**Counties Financial Transactions Report
Statement of Revenues**

Aid From Other Governmental Agencies - State

Fiscal Year 2012

State

Highway Users Tax	<input type="text"/>
Motor Vehicle In-Lieu Tax	<input type="text"/>
Realignment from the Vehicle License Fee (VLF) Fund	<input type="text"/>
Other State In-Lieu Taxes	<input type="text"/>
Highway Property Rentals	<input type="text"/>
Public Assistance Administration (Include CALWORKS Admin.)	<input type="text"/>
Public Assistance Programs (Include CALWORKS Program)	<input type="text"/>
Realignment for Social Services	<input type="text"/>
Aid for Agriculture	<input type="text"/>
Aid for Construction	<input type="text"/>
Aid for Corrections	<input type="text"/>
Aid for County Fairs	<input type="text"/>
Aid for Disaster	<input type="text"/>
Homeowners' Property Tax Relief	<input type="text"/>
Open Space Tax Relief	<input type="text"/>
SB 90 Mandated Costs	<input type="text"/>
Off Highway Motor Vehicle License Fee	<input type="text"/>
Roads	<input type="text"/>
Child Care Food/Special Milk Program	<input type="text"/>
Peace Officers Standards and Training	<input type="text"/>
Public Defender	<input type="text"/>
Tobacco Tax - AB 75 / Prop. 99	<input type="text"/>
Public Safety Fund - Realignment (Prop.172)	<input type="text"/>

Health Programs

Aid for Mental Health	<input type="text"/>
Realignment for Mental Health	<input type="text"/>
Medically Indigent Adult (MIA)	<input type="text"/>
Alcohol and Drug Abuse	<input type="text"/>
Realignment for Health Services	<input type="text"/>

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
Statewide Totals

Taxes				Federal	
Property Taxes				Public Assistance Administration	3,928,271,888
County Wide Secured and Unsecured	\$	6,834,723,821		Public Assistance Programs	3,802,885,620
Less Than County Wide Funds - Secured and Unsecured		444,258,852		Health Administration	791,934,254
Property Tax In-Lieu of Vehicle License Fees		3,684,579,182		Workforce Investment Act (WIA)	304,277,461
Voter Approved Indebtedness		148,503,198		Community Development Block Grant	179,236,173
Prior Year Secured and Unsecured		58,529,443		Health Grants	846,170,836
Total Property Taxes		11,170,594,496		Other:	
Other Taxes				Citizens Option for Public Safety (COPS)	1,095,947
Sales and Use Taxes		503,918,708		Office of Criminal Justice and Planning Programs	10,729,282
Transportation Tax (Non-Transit)		104,803,758		DEA Programs/Drug and Alcohol Programs	60,570,960
Property Transfer		163,876,849		District Attorney Programs	110,269,243
Transient Lodging		112,211,862		Aging Programs	53,642,391
Timber Yield		425,152		Senior Citizens Programs	46,554,855
Aircraft		30,405,610		Road Projects	200,333,340
Construction Development Taxes		6,626,322		Law Enforcement	227,395,727
Utility Users Tax		90,093,943		Other	457,460,664
Other		326,156,887		Total Federal	11,020,828,641
Total Other Taxes		1,338,519,091		Other Aid	
Total Taxes		12,509,113,587		Other In-Lieu Taxes	7,651,232
				Other Governmental Agencies	797,389,187
Special Benefit Assessments				Total Other Aid	805,040,419
Operations		10,796,001		Charges for Current Services	
Capital Outlay		614,157		Assessments and Tax Collection Fees	136,428,742
Total Special Benefit Assessments		11,410,158		Property Tax Administrative Fees	200,037,754
Licenses, Permits and Franchises				Auditing and Accounting Fees	69,391,461
Animal Licenses		20,713,285		Communication Services	44,830,938
Business Licenses		82,115,686		Election Services	43,909,976
Construction Permits		132,232,616		Legal Services	85,304,284
Road Privileges and Permits		9,184,468		Planning and Engineering Services	158,268,876
Zoning Permits		18,502,661		Agricultural Services	27,109,408
Franchises		123,416,811		Civil Process Services	29,992,486
Other		87,627,462		Court Fees and Costs	303,090,998
Total Licenses Permits and Franchises		473,792,989		Booking Fees	20,996,950
Fines, Forfeitures and Penalties				Estate Fees	16,614,716
Vehicle Code Fines		110,482,443		Humane Services	52,987,126
Other Court Fines		395,262,248		Law Enforcement Services	1,476,965,244
Forfeitures and Penalties		156,788,310		Recording Fees	197,572,612
Penalties and Cost on Delinquent Taxes		466,321,399		Road and Street Services	139,460,475
Total Fines, Forfeitures and Penalties		1,128,854,400		Health Fees	434,197,742
Revenue from Use of Money and Property				Mental Health Services	337,810,534
Interest		346,713,527		California Children Services	34,075,094
Rents and Concessions		215,682,544		Sanitation Services	52,775,479
Royalties		879,198		Institutional Care and Services	667,631,768
Total Revenue from the Use of Money and Property		563,275,269		Library Services	21,014,437
Aid from Other Governmental Agencies				Park and Recreation Fees	78,146,458
State				Other:	
Highway Users Tax		506,299,048		Personnel Services	60,584,374
Motor Vehicle In-Lieu Tax		46,708,105		Building Maintenance and Grounds	38,829,400
Realignment From the Vehicle License Fee Fund		1,246,902,145		Administrative Services	84,244,846
Public Assistance Administration		2,588,864,680		Other	1,024,214,996
Public Assistance Programs		2,766,082,618		Total Charges for Current Services	5,836,487,174
Realignment for Social Services		1,253,921,305		Miscellaneous Revenue	
Health:				Other Sales	21,509,756
Aid for Mental Health		1,783,108,305		Tobacco Tax Settlement	240,487,280
Realignment for Mental Health		653,138,885		Welfare Repayments	27,235,523
Medically Indigent Adults		17,361,065		Cancelled Warrants	7,442,086
Alcohol and Drug Abuse		122,085,557		Other	407,694,113
Other Aid for Health		447,812,819		Total Miscellaneous Revenue	704,368,758
Realignment for Health Services		263,531,022		Other Financing Sources	
Homeowners' Property Tax Relief		71,586,290		Sale of Fixed Assets	20,127,744
Open Space Tax Relief		1,870		Proceeds from the Sale of Bonds	12,203,565
SB90 Mandated Costs		130,060,450		Other Long-Term Debt Proceeds	96,789,396
Public Safety Fund		2,149,172,180		Total Other Financing Sources	129,120,705
Other:				Total General County Revenues Before Transfers	49,172,488,972
Citizens Option for Public Safety (COPS)		86,947,111		Transfers In	
Office of Criminal Justice and Planning Programs		38,220,827		Total Transfers In from Enterprises	43,358,300
Library		11,723,799		Operating Transfers Between Funds Other Than Governmental and Enterprise	81,900,016
District Attorney Programs		141,922,247			
Law Enforcement		159,623,859			
Other		1,505,122,685		Total General County Revenues and Transfers In	\$ 49,297,747,288
Total State		15,990,196,872			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
Statewide Totals

General		Public Ways and Facilities	
Board of Supervisors	\$ 141,208,956	Total Roads	1,736,494,833
Clerk of the Board	59,638,058	Total Transportation Terminals	288,410
Administrative Officer	196,018,287	Total Transportation Systems	5,256,038
Other	33,484,992	Total Parking Facilities	19,517,109
Total Legislative and Administrative	430,350,293	Total Public Ways and Facilities	1,761,556,390
Finance		Health	
Auditor-Controller	290,073,340	Total Public Health	2,734,669,893
Treasurer-Tax Collector	226,918,943	Total Medical Care	1,164,703,254
Assessor	511,018,719	Total Mental Health	4,103,862,216
Other	111,218,865	Total Drug and Alcohol Abuse Services	528,540,812
Total Finance	1,139,229,867	Total Health	8,531,776,175
Counsel		Sanitation	
County Counsel	162,393,602	Total Refuse Collection and Disposal	16,223,613
Other	1,056,729	Total Sanitation	16,223,613
Total Counsel	163,450,331	Public Assistance	
Total Personnel	170,175,947	Welfare	
Total Elections	231,223,017	Administration	4,751,085,251
Total Communications	217,838,395	Aid Programs - Cash (Grants)	5,663,187,397
Total Property Management	514,112,636	Total Welfare	10,414,272,648
Plant Acquisition		Social Services	
Jails	100,292,984	Administration and Programs	3,460,640,828
Courts	100,869,748	Other	140,722,251
Other	782,040,675	Total Social Services	3,601,363,079
Total Plant Acquisition	983,203,407	General Relief	
Total Promotion	64,946,278	Aid to Indigents	352,179,739
Total Other General	579,796,829	Indigent Burial	568,854
Total General	4,494,327,000	Total General Relief	352,748,593
Public Protection		Total Care of Court Wards	43,819,450
Judicial		Total Veteran Services	15,965,747
Trial Court Maintenance of Effort (MOE)	635,906,131	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	46,249,432	Workforce Investment Act (WIA)	358,540,318
Other Trial Court	636,223,342	Other	457,379,563
County Clerk	28,194,317	Total Other Public Assistance	815,919,881
Grand Jury (Including Audit)	8,271,910	Total Public Assistance	15,244,089,398
District Attorney-Prosecution	1,357,148,749	Education	
District Attorney-Family Support	713,306,582	Total School Administration	3,098,098
Public Defender	756,748,097	Total Library Services	428,351,829
Court Appointed Counsel	67,958,171	Total Agricultural Education	14,425,382
Other	58,036,667	Total Other Education	2,472,731
Total Judicial	4,308,043,398	Total Education	448,348,040
Total Police Protection	4,362,409,403	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	407,093,660
Adult Detention	2,874,417,482	Total Cultural Services	87,767,279
Juvenile Detention	1,077,268,155	Total Veteran Memorial Building	2,944,882
Probation	1,098,170,209	Total Small Craft Harbors	15,025,512
Total Detention and Correction	5,049,855,846	Total Recreation and Cultural	512,831,333
Total Fire Protection	458,966,665	Debt Service	
Total Flood Control - Soil and Water Conservation	9,696,428	Total Retirement of Long-Term Debt	842,863,254
Protective Inspection		Total Interest on Long-Term Debt	682,468,122
Agricultural Commissioner	174,702,956	Total Interest on Short-Term Notes and Warrants	50,766,349
Building Inspector	125,343,552	Total Debt Service	1,576,097,725
Other	18,064,006	Total General County Expenditures Before Transfers	48,176,519,410
Total Protective Inspection	318,110,514	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,336,395,359
Local Agency Formation Commission (LAFCO)	11,177,048	Operating Transfers Between Funds Other Than	
Recorder	117,570,627	Governmental and Enterprise	57,558,229
Coroner	106,582,050	Total General County Expenditures and Transfers Out	\$ 49,570,472,998
Emergency Services	89,815,395		
Planning and Zoning	367,066,758		
Pound	147,102,779		
Other	244,872,825		
Total Other Protection	1,084,187,482		
Total Public Protection	15,591,269,736		

Appropriation Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 68,670,977,700	\$ 14,808,667,940	\$ 53,862,309,760